

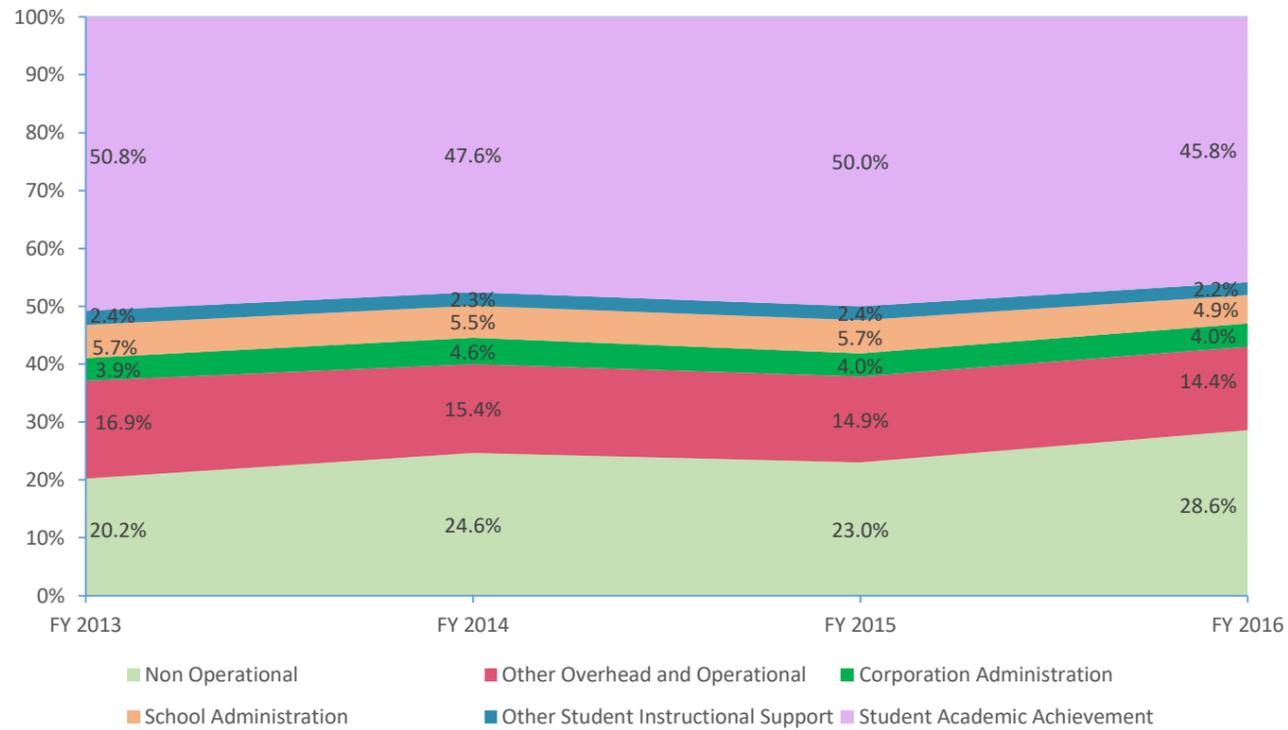
School Corporation Expenditures by Account
Biannual Financial Report Data
M S D of New Durham Township (4860)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,406,614	52.3%	\$4,292,472	51.2%	\$4,402,179	50.8%	\$4,323,930	47.6%	\$4,458,755	50.0%	\$4,538,840	45.8%
Student Instructional Support	\$384,058	4.6%	\$669,103	8.0%	\$707,409	8.2%	\$715,550	7.9%	\$724,182	8.1%	\$705,464	7.1%
Total	\$4,790,672	56.8%	\$4,961,574	59.2%	\$5,109,588	58.9%	\$5,039,479	55.4%	\$5,182,937	58.1%	\$5,244,305	53.0%

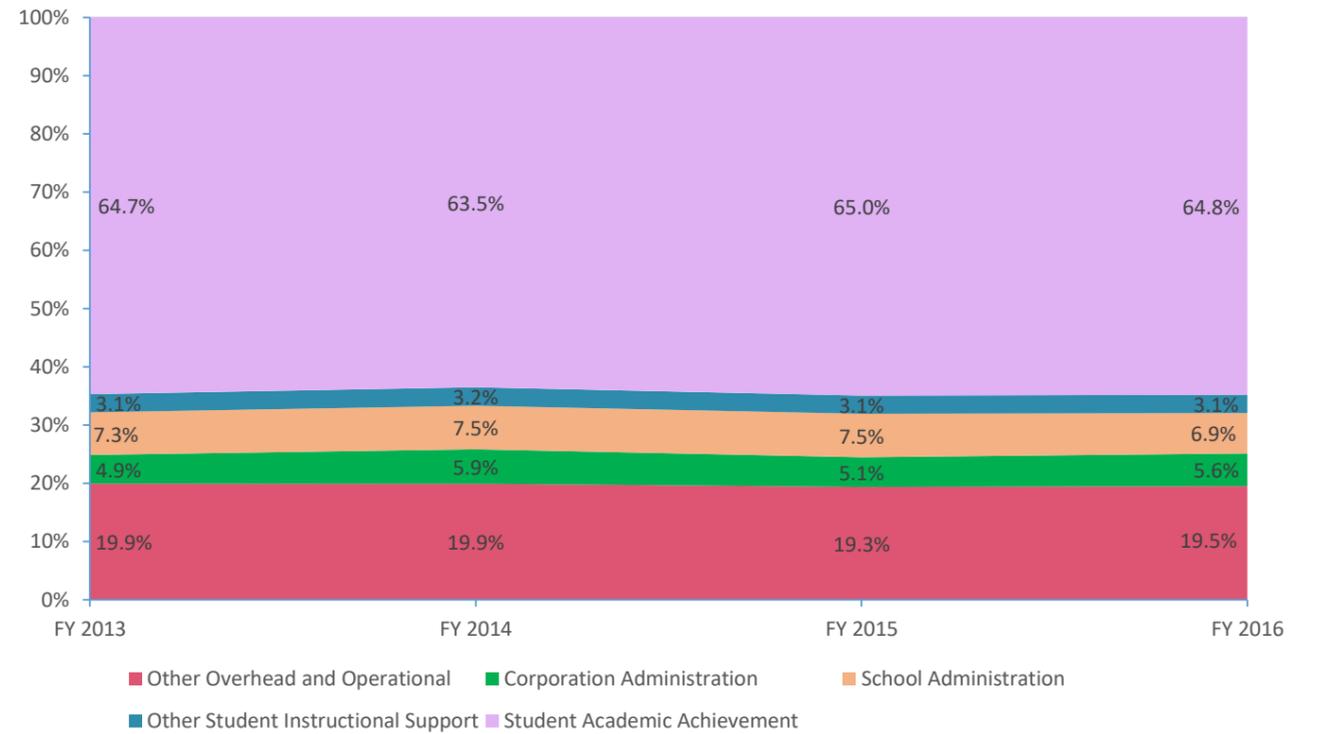
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,194,946	26.0%	\$1,845,607	22.0%	\$1,806,898	20.8%	\$1,811,739	19.9%	\$1,679,819	18.8%	\$1,826,529	18.4%
Non Operational	\$1,445,053	17.1%	\$1,578,644	18.8%	\$1,753,074	20.2%	\$2,240,609	24.6%	\$2,052,219	23.0%	\$2,830,369	28.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,639,999	43.2%	\$3,424,251	40.8%	\$3,559,972	41.1%	\$4,052,348	44.6%	\$3,732,038	41.9%	\$4,656,898	47.0%

Grand Total	\$8,430,671	\$8,385,826	\$8,669,560	\$9,091,827	\$8,914,975	\$9,901,203
--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------

All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
M S D of New Durham Township (4860)

Account							Percent Change		
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$98,154	\$162,967	\$144,869	\$183,856	87.3%	12.8%	26.9%
11100	Regular Programs	Elementary	\$1,188,195	\$1,773,657	\$1,620,124	\$1,703,605	43.4%	-3.9%	5.2%
11200	Regular Programs	Middle/Junior High	\$255,111	\$432,169	\$451,077	\$447,120	75.3%	3.5%	-0.9%
11300	Regular Programs	High School	\$852,461	\$1,170,460	\$895,078	\$978,553	14.8%	-16.4%	9.3%
11350	Regular Programs	High School - Academic Honors Diploma	\$7,325	\$0	\$0	\$0	-100.0%	NA	NA
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$21,342	\$31,000	\$0	NA	-100.0%	-100.0%
11410	Regular Programs	Vocational Education - Agriculture A	\$0	\$0	\$83,687	\$87,253	NA	NA	4.3%
11430	Regular Programs	Vocational Education - Distributive Education	\$0	\$0	\$65,881	\$69,821	NA	NA	6.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$0	\$0	\$86,184	\$90,323	NA	NA	4.8%
14100	Summer School Programs	Elementary	\$4,372	\$1,397	\$0	\$3,689	-15.6%	164.1%	NA
14300	Summer School Programs	High School	\$10,405	\$9,363	\$17,069	\$21,059	102.4%	124.9%	23.4%
16100	Remediation	Remediation Testing	\$32,553	\$53,434	\$8,270	\$10,016	-69.2%	-81.3%	21.1%
16200	Remediation	Preventive Remediation	\$3,770	\$1,586	\$225	\$74	-98.0%	-95.3%	-66.9%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$87,261	\$41,900	\$33,701	\$32,283	-63.0%	-23.0%	-4.2%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$366,687	\$0	\$0	\$0	-100.0%	NA	NA
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$0	\$328,015	\$701,921	\$552,971	NA	68.6%	-21.2%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$1,982	\$0	\$0	\$0	-100.0%	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$7,700	\$3,527	\$0	\$400	-94.8%	-88.7%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$25,396	\$46,342	\$23,864	\$26,242	3.3%	-43.4%	10.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$7,500	\$500	\$0	\$0	-100.0%	-100.0%	NA
22220	Instruction	Library/Media Services - School Library	\$65,364	\$73,002	\$74,878	\$81,598	24.8%	11.8%	9.0%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$78,510	\$69,545	NA	NA	-11.4%
22360	Instruction	Instruc. Related Tech. - Network Support	\$575	\$41,720	\$86,384	\$69,430	11974.8%	66.4%	-19.6%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$35,969	\$64,019	NA	NA	78.0%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$112,747	\$114,408	\$20,063	\$46,984	-58.3%	-58.9%	134.2%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$73,682	\$0	\$0	\$0	-100.0%	NA	NA
60500	Category not Specified	Debt Service TBR-Transfers ECA Only	\$0	\$16,684	\$0	\$0	NA	-100.0%	NA
Student Academic Achievement Total			\$3,201,239	\$4,292,472	\$4,458,755	\$4,538,840	41.8%	5.7%	1.8%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$38,375	\$52,818	\$60,069	\$61,421	60.1%	16.3%	2.2%
21220	Students	Guidance Services - Counseling Services	\$58,186	\$86,279	\$94,554	\$98,421	69.1%	14.1%	4.1%
21340	Students	Health Services - Nurse Services	\$37,305	\$60,211	\$58,864	\$59,749	60.2%	-0.8%	1.5%
24100	School Administration	Office of The Principal	\$220,366	\$469,794	\$510,695	\$485,874	120.5%	3.4%	-4.9%
Student Instructional Support Total			\$354,232	\$669,103	\$724,182	\$705,464	99.2%	5.4%	-2.6%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$0	\$10,232	\$11,010	\$10,537	NA	3.0%	-4.3%
23120	General Administration	Board of Education - Service Area Assistants	\$48,842	\$0	\$0	\$0	-100.0%	NA	NA
23150	General Administration	Board of Education - Legal Services	\$27,070	\$14,092	\$17,811	\$17,450	-35.5%	23.8%	-2.0%
23160	General Administration	Board of Education - Promotion Expenses	\$882	\$2,467	\$837	\$1,369	55.3%	-44.5%	63.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$3,685	\$13,556	\$4,985	\$4,285	16.3%	-68.4%	-14.0%
23210	General Administration	Executive Administration - Office of The Superintendent	\$154,050	\$161,487	\$222,039	\$245,429	59.3%	52.0%	10.5%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$34,010	\$40,012	\$46,585	NA	37.0%	16.4%
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$33,786	\$57,490	\$64,765	NA	91.7%	12.7%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$0	\$47	\$433	\$24	NA	-49.0%	-94.5%
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$0	\$0	\$7,678	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$616,414	\$0	\$0	\$0	-100.0%	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$22,071	\$473	\$0	NA	-100.0%	-100.0%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$22	\$1	\$10	\$10	-53.6%	900.0%	0.0%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$501,879	\$722,890	\$546,625	\$528,718	5.3%	-26.9%	-3.3%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$6,387	\$21,116	\$27,654	\$32,961	416.1%	56.1%	19.2%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$107,897	\$110,495	\$65,271	\$67,007	-37.9%	-39.4%	2.7%

School Corporation Expenditures by Account
Biannual Financial Report Data
M S D of New Durham Township (4860)

Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,000	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$40,631	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$7,000	\$8,123	NA	NA	16.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$67,492	\$51,418	\$81,579	\$83,583	23.8%	62.6%	2.5%
27100	Student Transportation	Vehicle Operation	\$129,741	\$150,285	\$192,204	\$177,427	36.8%	18.1%	-7.7%
27200	Student Transportation	Monitoring Services	\$12,777	\$17,979	\$8,831	\$18,815	47.3%	4.7%	113.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$93,369	\$66,735	\$111,219	\$108,521	16.2%	62.6%	-2.4%
27400	Student Transportation	Purchase of School Buses	\$64,717	\$78,189	\$0	\$62,940	-2.7%	-19.5%	NA
27900	Student Transportation	Other Student Transportation Services	\$18,022	\$18,006	\$11,308	\$29,156	61.8%	61.9%	157.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$237,203	\$142,027	\$120,169	\$147,962	-37.6%	4.2%	23.1%
31400	Food Services Operations	Food Purchases	\$0	\$174,719	\$152,858	\$162,790	NA	-6.8%	6.5%
31900	Food Services Operations	Other Food Services	\$0	\$0	\$0	\$395	NA	NA	NA
Overhead and Operational Total			\$2,132,078	\$1,845,607	\$1,679,819	\$1,826,529	-14.3%	-1.0%	8.7%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$621	\$484	\$0	\$93	-85.0%	-80.7%	NA
33200	Category not Specified	Community Recreation	\$96,175	\$0	\$0	\$0	-100.0%	NA	NA
33400	Category not Specified	Athletic Coaches	\$345	\$106,056	\$145,059	\$144,986	41977.5%	36.7%	-0.1%
33930	Other Community Services	Latch Key Kid Program	\$0	\$0	\$22,518	\$20,428	NA	NA	-9.3%
41000	Category not Specified	Land Acquisition and Development	\$11,900	\$3,000	\$0	\$0	-100.0%	-100.0%	NA
43000	Category not Specified	Professional Services	\$114,443	\$99,280	\$88,968	\$29,195	-74.5%	-70.6%	-67.2%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$82,304	\$96,676	\$37,969	\$401,242	387.5%	315.0%	956.8%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$0	\$0	\$9,831	\$17,632	NA	NA	79.4%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$35,442	\$33,107	\$70,919	\$73,086	106.2%	120.8%	3.1%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$61,666	\$27,366	\$97,733	\$47,455	-23.0%	73.4%	-51.4%
49000	Category not Specified	Other Facilities Acq. and Construction	\$0	\$1,384	\$0	\$0	NA	-100.0%	NA
51100	Principal on Debt	Bonds	\$0	\$99,530	\$158,162	\$72,609	NA	-27.0%	-54.1%
51600	Principal on Debt	Other DLGF Approved Debt	\$31,967	\$0	\$130,734	\$9,233	-71.1%	NA	-92.9%
52100	Interest on Debt	Bonds	\$0	\$0	\$0	\$21,859	NA	NA	NA
52200	Interest on Debt	Temporary Loans	\$38,235	\$82,824	\$3,606	\$5,530	-85.5%	-93.3%	53.4%
53100	Lease Rental	Buildings-Principal	\$936,996	\$980,800	\$1,249,129	\$1,970,512	110.3%	100.9%	57.8%
54200	Advancements and Obligations	Common School Fund - Principal	\$26,588	\$48,137	\$34,115	\$10,432	-60.8%	-78.3%	-69.4%
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$3,475	\$6,075	NA	NA	74.8%
Non Operational Total			\$1,436,681	\$1,578,644	\$2,052,219	\$2,830,369	97.0%	79.3%	37.9%
Prorated by Fund									
26492 - SAA	NA	Social Security - 2007 Account Code	\$164,201	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$23,624	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$50,306	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$6,652	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$22,259	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$3,281	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$3,767	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$915	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$4,580	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$676	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$6,218	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$181	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$165	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$25	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$29	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$4	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,014,169	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$2,221	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
 Biannual Financial Report Data
 M S D of New Durham Township (4860)

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
					2006 to 2016	2009 to 2016	2015 to 2016
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$2,549	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$621	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,306,441	\$0	\$0	\$0	NA	NA	NA